

# ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a drain layer, first and second drift layers, a RESURF layer, a drain electrode, a base layer, a source layer, a source electrode, and a gate electrode. The first drift layer is formed on the drain layer. The second drift layers and RESURF layers are formed on the first drift layer and periodically arranged in a direction perpendicular to the direction of depth. The RESURF layer forms a depletion layer in the second drift layer by a p-n junction including the second drift layer and RESURF layer. The impurity concentration in the first drift layer is different from that in the second drift layer. The drain electrode is electrically connected to the drain layer.